

ANTIQUESHOP SECOND HANDSTORE CONSIGNMENT

Checklist

- Dealers in secondhand goods must comply with the **Ohio Revised Code (ORC) Section 4737**. www.codes.ohio.gov/orc
- If you will accept items on consignment, it is highly suggested you talk with an attorney to develop a consignment contract that will protect your business and complies with Ohio laws. Information can also be found in **ORC Section 1339**.
www.codes.ohio.gov/orc
- The ORC can be found in your local library or on-line at <http://codes.ohio.gov/orc>.
- You must have a **VENDOR'S LICENSE**, collect sales tax, file tax returns, and keep records of transactions. For more information, contact **YOUR COUNTY AUDITOR** or the **OHIO DEPARTMENT OF TAXATION** can be reached at **(888) 405-4039 for Business Taxpayer Assistance; (800) 282-1782 for the Forms Request Line; or (888) 405-4089 for Tax Registration**. Information is also on-line at <http://tax.ohio.gov>.
- If you will buy or sell **jewelry**, you may need a precious metal dealer's license. Contact the **Ohio Department of Commerce's Division of Financial Institutions** at **(614) 728-8400** for more information. Online at <http://www.com.ohio.gov/fiin/>
- If you will sell furniture, bedding, upholstered or stuffed items, contact the Ohio Department of Commerce's Division of Industrial Compliance, Bedding and Upholstered Furniture Section for licensing information. They can be reached at (614) 644-2223 or online at <http://www.com.ohio.gov/dico/>

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*For more help, contact your local Small Business Development Center (SBDC) at www.ohiosbdc.net
Also, remember to check Federal, State and local government agencies. This checklist is about state requirements.
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